

**Whatcom County Fire District #4
4142 Britton Loop, Bellingham, WA 98230
12:00 p.m.**

December 15, 2025

Public Hearing and Regular Board of Fire Commissioners Meeting

CALL TO ORDER

Chairman Cooley called the regular Whatcom County Fire District #4 Board of Fire Commissioners meeting for December 15, 2025, to order at 12:00 p.m.

ROLL CALL

Attendees: Chairman Steve Cooley; Vice-Chairman Tim Johnson; Fire Commissioner Mark Lann; Fire Chief Jason Van der Veen.

A direct link allowing the public to participate in the meeting during the public comment section was included on the meeting agenda and posted on the District's website.

PUBLIC HEARING 2026 BUDGET

Chairman Cooley opened the public hearing at 12:02 p.m.

PUBLIC COMMENT

The public hearing was specific to the 2026 budget. Comments will be restricted to these topics. There were no public comments.

Chairman Cooley closed the public hearing at 12:02 p.m.

REGULAR MEETING

Resolution 2025-04 Adopting the 2026 Budget for EMS: Chairman Cooley read the resolution.

EMS PROPERTY TAX LEVY 2025

BE IT RESOLVED BY THE COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4 AS FOLLOWS:

1. That the County Assessor has notified the Board of Fire Commissioners of Whatcom County Fire Protection District 4 (District) that the estimated assessed valuation of real properties lying within the boundaries of said Fire District for the EMS levy for the calendar year 2026 is \$3,159,864,717.
2. Further, pursuant to RCW 84.55.092, it is the intent of the District commissioners to protect the District's future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law.

3. That the Honorable County Council of Whatcom County, Washington, be and are hereby requested to make a levy for (year) 2025 for said Whatcom County Fire Protection District 4 of \$418,532.37.
4. That the County Treasurer of Whatcom County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 2 above in the amounts and funds specified below:

A. \$418,532.37 into the Expense Fund of said Fire District-EMS Levy

to be used for the sole purpose of paying the interest and principal of said Fire Districts' General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.

5. That one copy of this resolution shall be delivered to the following:
Assessor of Whatcom County, Washington.

MOTION: Vice-Chairman Johnson moved to approve Resolution 2025-04, Adopting the 2026 Budget for EMS as presented. The motion was seconded by Commissioner Lann and approved 3-0.

Resolution 2025-05 Adopting the 2026 Budget for Fire: Chairman Cooley read the resolution.

REGULAR FIRE PROPERTY TAX 2025

BE IT RESOLVED BY THE COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4 AS FOLLOWS:

1. That the County Assessor has notified the Board of Fire Commissioners of Whatcom County Fire Protection District 4 (District) that the estimated assessed valuation of real properties lying within the boundaries of said District for the calendar year 2026 is \$3,131,440,265.
2. That pursuant to RCW 84.52.125 the District hereby protects the District's tax levy from pro rationing under RCW 84.52.010(2) by imposing up to a total of twenty-five cents per thousand dollars of assessed value of the tax levies authorized under RCW 52.16.140 and 52.16.160 outside of the five dollars and ninety cents per thousand dollars of assessed valuation limitation established under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010.
3. Further, pursuant to RCW 84.55.092, it is the intent of the District commissioners to protect the District's future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular

property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law.

4. That the Honorable County Council of Whatcom County, Washington, be and are hereby requested to make a levy for (year) 2025 for said Whatcom County Fire Protection District 4 of \$3,359,177.62.
5. That the County Treasurer of Whatcom County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in

Section 2 above in the amounts and funds specified below:

A. \$3,359,177.62 into the Expense Fund of said Fire District

to be used for the sole purpose of paying the interest and principal of said Fire Districts' General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount and sufficient to pay the principal of and interest on said bonds as the same shall become due.

6. That one copy of this resolution shall be delivered to the following:
Assessor of Whatcom County, Washington.

MOTION: Chairman Cooley moved to approve Resolution 2025-05, Adopting the 2026 Budget for Fire as presented. The motion was seconded by Vice-Chairman Johnson and approved 3-0.

2026 BUDGET REVIEW

Chief Van der Veen reviewed the draft 2026 budget.

Budgeted Revenue: \$4,009,454.00

Chief Van der Veen noted that the budgeted revenue is \$136,745.00 above the 2025 budget.

Projected Revenue: \$4,024,454.00 (conservative)

Projected Expenditures: \$3,236,280.00

District 4 Contract for Services Payment: \$3,174,230.00 (quarterly \$793,557.50)

Chief Van der Veen noted that the payment is \$67,000 less than in 2025.

Reserve Fund Projection: \$788,174.00 minus capital expenses.

It is anticipated that \$788,000 will be deposited into the reserve fund by the end of 2026.

Anticipated Capital Projects (345,000.00)

- Admin building residing and paint - \$175,000.00
- Drill ground grate replacement and resurfacing - \$150,000.00
- Gear extractor - \$20,000.00

Chief Van der Veen explained how funds are put into capital funds to pay for future capital purchases.

Chief Van der Veen projects that the district will be able to put \$434,000.00 into reserves by the end of 2025.

District 21 Budget Work Session

Chairman Cooley reported on the District 21's budget work session he attended on December 9, 2025, at Odell Station 61. He noted that the District 4 payment for fire protection services was reduced, in part, due to office staff taking on more responsibilities instead of outsourcing and the district not filling vacancies. All in an effort to reduce overall costs.

Chief Van der Veen provided a breakdown of District 4 costs by division within the overall District 21 budget. District 4 does not pay any portion of District 21's facility capital purchases.

Apparatus Purchase

Chief Van der Veen noted that while an engine may be approved for purchase in 2026, the district will not pay for it until it is delivered in 2027 or 2028. This will allow the district to plan for the payment.

PUBLIC COMMENT

There were no public comments.

APPROVAL OF CONSENT AGENDA

1. Meeting Minutes
 - a) November 13, 2025 – public hearing
2. Staff Reports – Chief / Operations / Training / Technical Support
3. Financial Report
 - a) Expense Fund Revenue – November \$196,106.96
 - b) Total Expenditures – December \$644.00

MOTION: Vice-Chairman Johnson moved to approve the Consent Agenda as presented. The motion was seconded by Commissioner Lann and approved 3-0.

UNFINISHED BUSINESS

Britton Loop Station 12 Alarm Panel: Chief Van der Veen provided an update on the Britton Loop Station 12 alarm panel issue. There have been no other alarm issues to date. Chief Van der Veen noted that it will be revisited during the summer months, when peak generator usage occurs.

NEW BUSINESS

Resolution 2026-01 - Establishing the 2026 Meeting Dates (Draft): Chief Van der Veen presented the draft 2026 meeting dates for consideration.

Chief Van der Veen reiterated that the dates are set to meet the county deadlines and align with District 21's meeting dates. In addition to having public hearings in person, the board agreed to have quarterly in-person (*) meetings as long as the facility is available. The proposed dates are as follows.

January 12	July 13
February 12 (<i>Thurs</i>)	August 17
*March 16	*September 14
April 13	October 12
May 18	*November 16
*June 15	*December 14

Board Officer Elections: The Board conducted annual officer elections in accordance with the Fire Commissioner Guidelines.

MOTION: Commissioner Lann moved to re-elect Chairman Cooley as Board Chair and Vice-Chair Johnson as Vice-Chairman. The motion was seconded by Chairman Cooley and approved 3-0.

CORRESPONDENCE

- Zervas Architects Christmas Card

ANNOUNCEMENTS

- **January Board Meeting Attendance Query:** All Commissioners present are expected to attend the January 12 meeting via Zoom.

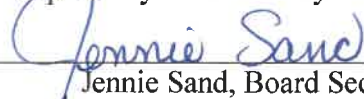
AGENDA ITEMS FOR NEXT MEETING

- 1997 Agreement
- Northen Heights Annexation
- 2026 Meeting Dates

ADJOURNMENT


The meeting was adjourned at 12:44 p.m.

Respectfully Submitted by:



Jennie Sand, Board Secretary

ATTEST:



Steve Cooley, Chairman



Tim Johnson, Vice-Chairman



Mark Lann, Commissioner



Jason Van der Veen, Fire Chief